

Panaji, 31st March, 2005 (Chaitra 10, 1927)

SERIES II No. 53

# OFFICIAL GAZETTE



## GOVERNMENT OF GOA

### EXTRAORDINARY

### No. 3

#### GOVERNMENT OF GOA

Department of Finance

Revenue &amp; Control Division

#### Notification

No.4/5/2005-Fin(R&amp;C)(4)

In exercise of the powers conferred by sub-section (2) of section 6 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby exempts the subsequent sales in respect of the goods mentioned in the Annexure below from payment of output tax for a period of three years, subject to the following conditions:

- (1) The goods should be purchased from a registered dealer within the State.
- (2) The subsequent dealer claiming such exemption shall be registered under the said Act.
- (3) Proof of payment of tax at first point of sales on such goods shall be adduced to the satisfaction of the Appropriate Assessing Authority.

#### Annexure

- (1) Aviation spirit, Aviation turbine fuel and A.V. Gas other than covered by entry 34 of Schedule 'B', appended to the said Act.
- (2) High Speed Diesel (HSD).
- (3) Light Diesel Oil (LDO).

- (4) Motor Spirit which is commercially known as petrol including ethanol blended petrol.
- (5) Any other petroleum products not specifically described hereinabove or in any of the Schedules appended to the said Act other than kerosene oil, liquified petroleum gas, furnace oil and substitute furnace fuel including low sulphur heavy stock, naphtha and lubricating oil and grease.

This Notification shall come into force with effect from 1<sup>st</sup> April, 2005.

By order and in the name of the Governor of Goa.

*Shrikant M. Polle*, Under Secretary (Fin. Exp.).

Porvorim, 31<sup>st</sup> March, 2005.

#### Notification

No.4/5/2005-Fin(R&amp;C)(5)

In exercise of the powers conferred by sub-section (3) of section 6 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter called as the "said Act") and all other powers enabling it in this behalf, the Government of Goa hereby allows input tax credit in excess of 4% on goods other than capital goods, purchased within the State, and used in the manufacturing or processing of finished products and which are dispatched outside the State other than by way of sales, subject to the following conditions:-

- (1) The dealer shall be registered under the said Act.

- (2) The despatches shall be supported by the declaration in Form 'F' as prescribed under the Central Sales Tax (Registration and Turnover) Rules, 1957, framed under the Central Sales Tax Act, 1956 (Act 74 of 1956).

- (3) The purchases shall be supported by Tax Invoices.

This Notification shall come into force with effect from 1<sup>st</sup> April, 2005.

By order and in the name of the Governor of Goa.

*Shrikant M. Polle*, Under Secretary (Fin. Exp.).

Porvorim, 31<sup>st</sup> March, 2005.

#### Notification

No.4/5/2005-Fin(R&C)(7)

In exercise of the powers conferred by sub-section (1) of section 13 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby appoints Shri Amit Yadav, as the Commissioner, for carrying out the purposes of the said Act.

This Notification shall come into force with effect from 1<sup>st</sup> April, 2005.

By order and in the name of the Governor of Goa.

*Shrikant M. Polle*, Under Secretary (Fin. Exp.).

Porvorim, 31<sup>st</sup> March, 2005.

#### Notification

No.4/5/2005-Fin(R&C)(8)

In exercise of the powers conferred by sub-section (6) of section 13 of the Goa Value Added Tax Act, 2005 (Act No.9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa hereby delegates to the Commissioner all the powers conferred on the Government under said section 13 of the said Act, except powers relating to the appointment of Additional Commissioner or Assistant Commissioner or other Officers.

This Notification shall come into force with effect from 1<sup>st</sup> April, 2005.

By order and in the name of the Governor of Goa.

*Shrikant M. Polle*, Under Secretary (Fin. Exp.).

Porvorim, 31<sup>st</sup> March, 2005.

#### Notification

No.4/5/2005-Fin(R&C)(10)

In pursuance of entry (54) of Schedule 'B' appended to the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005), the Government of Goa hereby notifies the following Information Technology products, as specified in the Annexure herebelow, for the purposes of said entry (54), namely:-

#### Annexure

Serial No.	HSN Code	Description of products
1	2	3
(1)	84.69	Word processing machines and electronic typewriters.
(2)	84.70	Electronic calculators.
(3)	84.71	Computer systems and peripherals, electronic diaries.
(4)	84.73	Parts and accessories of HSN 84.69, 84.70 and 84.71 for items listed above.
(5)	85.01	DC Micromotors/Stepper motors of an output not exceeding 37.5 Watts.
(6)	85.03	Parts of HSN 85.01 for items listed above.
(7)	85.04	Uninterrupted power supplies (UPS) and their parts.
(8)	85.05	Permanent magnets and articles intended to become permanent magnets (Ferrites).
(9)	85.17	Electrical apparatus for line telephony or line telegraphy, including line telephone sets with cordless handsets and telecommunication apparatus for carries-current line systems or for digital line systems, videophones.

1	2	3
(10)	85.18	Microphones, multimedia speakers, headphones, earphones and combined microphone/speaker sets and their parts.
(11)	85.20	Telephone answering machines.
(12)	85.22	Parts of telephone answering machines.
(13)	85.23	Prepared unrecorded media for sound recording or similar recording of other phenomena.
(14)	85.24	IT software on any media.
(15)	85.25	Transmission apparatus other than apparatus for radio broadcasting or T.V. broadcasting, transmission apparatus incorporating reception apparatus digital still image video cameras.
(16)	85.27	Radio communication receivers, Radio pagers.
(17)	85.29	(i) Aerials, antennas and their parts. (ii) Parts of items at 85.25 and 85.27 listed above.
(18)	85.31	LCD Panels, LED Panels and parts thereof.
(19)	85.32	Electrical capacitors, fixed, variable or adjustable (Preset) and parts thereof.
(20)	85.33	Electrical resistors (including rheostats and potentiometers), other than heating resistors.
(21)	85.34	Printed circuits.
(22)	85.36	Switches, connectors and relays for upto 5 Amps at voltage not exceeding 250 Volts, Electronic fuses.
(23)	85.40	Data/graphic display tubes, other than TV Picture tubes and parts thereof.
(24)	85.41	Diodes, transistors and similar semi-conductor devices; photosensitive semi-conductor devices, including photovoltaic cells whether or not assembled in modules or made up into panels; light emitting diodes; mounted piezo-electric crystals.
(25)	85.42	Electronic Integrated Circuits and Micro-assemblies.
(26)	85.43	Signal generators and parts thereof.
(27)	85.44	Optical fibre cables.
(28)	90.01	Optical fibre and optical fibre bundles and cables.
(29)	90.13	Liquid crystal devices, flat panel display devices and parts thereof.
(30)	90.30	Cathode ray oscilloscopes, spectrum analysers, crosstalk meters, gain measuring instruments, distortion factor psophometers, network and logic analyser and signal analyzer.

This Notification shall come into force with effect from 1<sup>st</sup> April, 2005.

By order and in the name of the Governor of Goa.

Shrikant M. Polle, Under Secretary (Fin. Exp).

Porvorim, 31<sup>st</sup> March, 2005.

**Notification**

No.4/5/2005-Fin(R&amp;C)(11)

In exercise of the powers conferred by sub-section(1) of section 75 of the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the "said Act"), and all other powers enabling it in this behalf, the Government of Goa, with a view to prevent or check avoidance or evasion of tax, hereby directs establishment of the following Check-posts at the places mentioned below:—

- |                             |                      |
|-----------------------------|----------------------|
| (1) Check-post at Molem     | ... Sanguem Taluka.  |
| (2) Check-post at Dodamarg  | ... Bicholim Taluka. |
| (3) Check-post at Pollem    | ... Canacona Taluka. |
| (4) Check-post at Patradevi | ... Pernem Taluka.   |
| (5) Check-post at Naibag    | ... Pernem Taluka.   |
| (6) Check-Post at Anjunem   | ... Satari Taluka    |

Further, any officer of the Commercial Tax Department so authorized to exercise powers and discharge his duties at the Check-posts specified above, by way of inspection of documents produced and goods being moved, shall be incharge of such Check-posts.

This Notification shall come into force with effect from 1<sup>st</sup> April, 2005.

By order and in the name of the Governor of Goa.

*Shrikant M. Polle*, Under Secretary (Fin. Exp).

Porvorim, 31<sup>st</sup> March, 2005.

**Order**

4/5/2005-Fin(R&amp;C)(12)

Whereas the goods specified in Schedule 'G' appended to the Goa Value Added Tax Act, 2005 (Act No. 9 of 2005) (hereinafter referred to as the "said Act"), are not entitled for input tax credit in terms of the provisions of sub-section (1) of section 9 of the said Act;

And whereas the Government vide Notification No. 4/5/2005-Fin(R&C)(4) dated 31<sup>st</sup> March, 2005 (hereinafter

called as "said Notification"), issued under sub section (2) of section 6 of the said Act has exempted from the payment of output tax the subsequent sales of all the goods for such period as specified in the said Notification;

And whereas the purchases of such goods which were made on payment of tax at first point of sale under the earlier law and which are in stock as on the appointed day, the dealer will be liable to pay tax under the said Act without being entitled for input tax credit on same stock which will amount to double taxation;

And whereas it is found necessary to remove the aforesaid difficulty.

Now, therefore, the Government of Goa, in exercise of the powers conferred by section 90 of the said Act, hereby directs that the sale of the goods from out of stock held on the appointed day and which are specified in the said Notification shall be exempted from tax subject to the following conditions:-

- (1) Dealer shall submit a statement of such goods held in stock to the Appropriate Assessing Authority within 10 days of the appointed day.
- (2) Purchases of such goods in stock should have been made during the preceding 10 days prior to the appointed day and duly supported by purchase invoices.
- (3) Adequate evidence should be adduced to the satisfaction of the Appropriate Assessing Authority that the tax was paid under the earlier law on such goods held in stock.
- (4) The dealer claiming exemption should be registered under the said Act.

This Order shall come into force with effect from the appointed day.

By order and in the name of the Governor of Goa.

*Shrikant M. Polle*, Under Secretary (Fin. Exp).

Porvorim, 31<sup>st</sup> March, 2005.